Preserve

App. F. IX-4

1927.

(V.P)

for
18/1/41

File No. 9-27

Previous References

VP 9-27 85 112/8.

Serial Nos. 416, 9214

Later References

V.P. 69-28 (1-2)

✓

General and Revenue Secretariat.

Serial Nos.

P-16
E

Part B for Decr 27

SUBJECT

Re: the writing of the arrears of village panchayets of more than three years

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14 To, The Deputy Commr. Hassan
No. L 3490/d 16.12.27
States that the three years limit applies to arrears which fell due under the old Regulation also.

31.1.28

(6)

General and Revenue
Secretariat.

V.P File No. 9 of 1927.

Serial No.

4 Letter No. ~~19-9-~~ C-2(a) 1107/27 d/ 19.9.27 from the Dy Commr, Bangalore Dist

Solicits instructions in the circumstances stated, whether the ~~accumulated~~ arrears of Village Panchayets ~~are~~ of more than three years may be written off the accounts.

Under Section 40(6) of the Mysore Village Panchayet Regn. II of 1926, no proceedings shall be taken for the recovery of ~~the~~ taxes and other dues of the Village Panchayets, which have accumulated for more than three years after they became due.

2 The accumulated arrears of the Village Panchayets ~~of dues~~ ~~not~~ outstanding for more than three years after they became due ~~to~~ seems to ~~be~~ become irrecoverable and may therefore be written off the accounts in accordance with the above provision.

Sub'd for orders.

?ke
8/10/27

3 The amounts outstanding from previous years should perhaps be considered to have fallen due under the new Regn only in 1926-27. (Vide Sec. 2(1) of the V.P. Regn.) The time should therefore count from 26-27. The

1933/807
P

App. F. III—2

General and Revenue
Secretariat.

V.P File No. 9 of 1927

CHIEF SECRETARY
9 OCT. 1927

Serial No.

4 Law Secy may be consulted

Mo
9/10

Ch Secy

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5 To the Legal Remembrancer with compliments for favour of an expression of opinion as to the period beyond which the arrears in question cease to be recoverable

NM
10/10

Mo
11/10

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6 There is no vested right created in respect of adjective law i.e. in the law of procedure.

7 ~~Hence~~ The party has no right to complain if the law relating to procedure or limitation is changed ~~in the co~~ during the course of litigation ~~when~~ unless substantial injustice results therefrom.

8 In the present case it is enacted that all arrears of taxes due to defunct Panchayat should be recovered under the provisions of V. P. Reg II of 1926; (vide Sec 2)

9 under Sec 20 (6) of the Reg

Please put up the V. P. Regn. Select file regarding the passing of the Bill in which this question was discussed
17-10.

17-10.

Law
17/10

The Reference subd.
19/10/27.

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27.

1397

1933 (3

App. F. III—2]

General and Revenue Secretariat.

File No. 61 of 1927.

Serial No.

10 No proceedings shall be taken for the recovery of arrears more than 3 years after the amount became due.

11 This fixes a time limit for the recovery of such dues & may, therefore, have the effect of depriving the right to recover old dues under the old Regn.

12 Unless substantial injustice is shown, the ~~old Panchayats have been~~ ordinary law has to be applied—

13 Hence ~~under~~ the new Panchayats cannot strictly recover arrears of taxes more than three years after the amounts became due

Chief Secy
With Compts.

28/10

28/10

L.S.G. Br.)

CHIEF SECRETARY
29 OCT. 1927

14 The above may be communicated to D.C. in reply to his ref.

31/10

Just number)

31/10

3437
1/11/27

15 Fee
1/11

1/11

16 Despd
2/11

WD 0324—GPB—60,000—24-5-27

NOTE—Contn. sheet.

1397

4

App. F. III—2]

General and Revenue Secretariat.

V.P. File No. 9 of 1927.

Serial No.

17 Draft is subd for appl.

3/11/27

4/11.

18 Done

11/11

6 Letter No. L 2543 of 9.11.27 to the Dy. Comr., Bangalore Dist.

States that under Section 40(6) of V. P. Regn., the Village Panchayets cannot recover arrears of taxes of more than three years after the amounts became due.

Memo No. 2544-51 of 9.11.27 to the Dy. Commrs of other Dists.

Forwards copy of the above for information.

9 Letter No. L.S.9.579-26 of 14.11.27 from the Dy. Comr., Hassan Dist.

Solicits instructions as to whether the 'three years' time limit applies also to outstanding arrears still due to the Village Panchayets constituted under the old Regn. or applies only to the revenues of the Panchayets constituted under the new

NOTE—Contn. sheet

229 5

App. F. III—2]

General and Revenue
Secretariat.

V.P File No. 9 of 1927

Serial No.

C

new Regn.

19 The arrears referred to in this Office letter of the 9th Novr. 1927 relates ~~[illegible]~~ only to the amount of arrears that have accrued to the Village Panchayats under the old Regn. during the period of three years after the passing of the new V. P. Regn. and it does not apply to the recovery of arrears accruing under the new V. P. Regn.

20 If approved the Dy Cmr will be informed accordingly.

Ch. V| From the Ld Secy's note 29/11/27 it appears that all dues old and new can be recovered within 3 years after the passing of the VP Regln ie 3 years from 1/2/27 ie for arrears under the old Regln within 3 years from 1/2/27 and for arrears under the new Regln within 3 years from the date arrear falls due. Reply may be sent that for all old arrears steps shd be taken within 3 years from 1/2/27

30/11/27

NOTE—Contn. sheet.

1933/p877 22898 6

General and Revenue
Secretariat.

VP File No. 9 of 1927.

Serial No.

22 The Law Secy's opinion does not seem to refer to the date of the passing of the Regulation but only to a period of 3 years from which the claim fell due; and the claims or arrears for 3 years from the date on which they were preferred may perhaps be recovered irrespective of the fact that they related to the old Panchayat or Panchayat formed under the new Regulation

23 The file may then be referred again to the Law Secy on the point now raised by the Dy P.D., [illegible]

First Member }
The Law Secy }

1/12

24 I have already expressed an opinion that ~~the arrears due can only be recovered if the arrears~~ the new Panchayats cannot legally recover the arrears of taxes which fell due more than 3 years before the date of the proceedings to be instituted for recovery thereof. (vide para 13 supra)

3/12

5/12

L.S.G. (M)

25 Draft saying that the three year limit applies to arrears which fell due under the old Regulation also.

7/12

NOTE—Contn. sheet.

2289

App. F. III—7 2]

General and Revenue
Secretariat.

V.P. File No. 9 of 1927.

Serial No.

96 Draft is subd for appl

96
9/12/27 B.

97 Please bring up
Mo
8/12

4884
14/12

98 The letter from the Dy Comr Hassan DC is subd for perusal. The instruction to the D.C. Bangalore was issued on a similar reference. The view expressed by the Law Secy applies to the arrears that fell due under the old Regulation. Dft accdgly is put up for appl

Mo
14/12

This applies not to recovery without recourse to courts
Mo
14/12

First Member

99 10
14/12/27

30 Done
Mo
15/12

14 L 3490 d/ 16/12/27
The D C Hassan
States that the 3 years limit applies to arrears which fell due under the old Regs. also.

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27

In all future communications
please quote—
No. G2(a) 1107/27.
Enc. (one).

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

8

Dated Bangalore, the 16th Septr *192*7.

GENERAL & REVENUE
1397
22 SEP 1927

FROM
G.B. Heblikar, Esq., B.A., LL.B.,
~~S. HIRIANNAIYA, Esq., M.A., B.L.,~~
Deputy Commissioner,
Bangalore District.

To
R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Department,
Bangalore.

Rg 20/9

~~SUBJECT~~—

VP. 9-27-4

SIR, [illegible] 8409

I have the honor to submit herewith a report No. Gl. 8227 dated 16th June 1927 from the Sub Division Officer Closepet, and to state that under section 40 (6) of the Mysore Village Panchayet Regulation VII of 1926, no proceedings can be taken under sub sections (1), (2) and (4) for the recovery of the arrears of the Panchayet more than three years after the amount became due. Several Village Panchayets formed under the Mysore Local Boards and Village Panchayet Regulation 1918 have accumulated arrears of more than three years outstanding. There was no time-limit

No. HC. 438
26.27
Date. 13.4.27
Enc.

From

The Deputy Amildar
Closepet Sub-taluk.
~~Closepet~~

To.

The Subdivision Officer,
Closepet Subdivision
Closepet

Sir,

I beg to state, that Sec 40(6) of the Village Panchayet Regulation II of 1926, prohibits, the taking of proceedings for the recovery of Village panchayet arrears which have accrued for more than 3 years. In this connection, I beg to invite your kind reference to Deputy Commissioner's No C2-349/26.27 dated the 11th March 1927 stating that the existing village panchayets formed under the Local Board and V. P. Regulatio of 1918 will Continue in office till the expiry of the term of three years from the date of notification etc and to state that most of these panchayets have got accumulated arrears of more than three years outstanding as they have not paid up their dues since the time of their Constitution about the year 1918-19. In these circumstances I solicit early instructions whether action should not be taken for the collection of arrears which have accrued for more than ~~[illegible]~~ three years in these panchayets

I beg to remain,
Sir,
Your most obedient Servant.

Dasaratha Rama Iyengar
Deputy Amildar 12.4.27

G. No
8227

PA1 no
15/4

cf 8227

Memo

Submitted to the Deputy Commissioner Bangalore with a request that needful instructions may be issued in the matter of collection of arrears of more than 3 years in the Village Panchayets as there is no provision in the Regulation.

Sub-Division Officer
Closepet

16/6/27

DEPUTY COMMISSIONER'S OFFICE
8366
JUN 22 1927
BANGALORE DIST.

P.L. 1883

SUBJECT

Section V. P.
File No. 9-27
Serial No. 6

No. L 2543

Diary No. of letter replied to 1397 L

General and Revenue Secretariat
(L. S. G.)
the 192

Date of issue 9-11-27

Signed by Mr. M. V. Iyengar

List of enclosures

Copied by

Examined by

To

The Dy. Commr., Bangalore Dist.

Sir,

With ref. to your letter No. C 2(e) 1107/27 d/ the 19th Sept. 1927 soliciting instructions whether the arrears of the Village Panchayet outstanding for more than three years after the amount became due may be written off under the Village Panchayet Regn. II of 1926, I am directed to state that under Section 40(6) of the V. P. Regn., the Village Panchayets cannot recover arrears of taxes &c more than three years after the amounts became due.

I have &c

~~Ch~~ Genl Sy.

over

P-2-8.

Memo No. L 2644-52 of 9.11.25

Copy forwarded to the Dy Comrs of [illegible] Districts for information.

By order

Seal Sg

3/11/25 KG 4/11

Print.

GENERAL & REVENUE SECRETARIAT
2289L
18-11-27
ADMN. SELF GOVT. BRANCH

579-26.

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT.
Dated Hassan, the 14th November 1927.

FROM

S. Venkatrangam, ESQUIRE, B.A., B.L.,
DEPUTY COMMISSIONER, HASSAN DISTRICT.

V.P. 9-27-9

TO

R. Ranga Rao, ESQUIRE, B.A., B.L.,
SECRETARY TO THE GOVERNMENT OF H. H. THE MAHARJA.
OF MYSORE, ~~REVENUE~~ GENERAL DEPARTMENT, BANGALORE.

SIR,

With reference to your memo No. L. 2544-50 dated the 9th November 1927, forwarding a copy of your letter No. L. 2543 V.P. 9-27-6 dated 9th November 1927, addressed to the Deputy Commissioner, Bangalore District, intimating that the arrears of Village Panchayet revenue outstanding for more than three years after the amount became due cannot be recovered, I have the honour to request the favour of instructions as to whether the three years' time limit applies also to outstanding arrears still due to the Village Panchayets constituted under the old Mysore Local Boards and Village Panchayet Regulation of 1908, or applies only to the recovery of the revenue of the Village Panchayets constituted under the new Regulation.

2. Some of the old Village Panchayets constituted under the old Regulation which were reconstituted as per new Regulation have very heavy arrears outstanding for 8 to 10 years or even more. I request you to kindly let me know if these arrears can be recovered.

No

I have the honour to be,
Sir,
Your most obedient servant,
S Venkatrangam
Deputy Commissioner,
Hassan District.

ISD.

15

APP. F. VI. Gl.]

SUBJECT..

Section V. P.

File No. 9-27

Seria No. 14

No. 23490

Diary No. of letter replied to.....2289

To ......The Dy. Commr. Hassan Dist.

General and Revenue Secretariat
(L. S. P.)
the 192

Date of issue...16-12-27.....

Signed by...Mr. M. V. Iyengar.....

Sir,

With ref. to your letter No. L.S.P. 579/28 of the 14th Novr. 1927 requesting to be informed as to whether the three years time limit applies also to outstanding arrears still due to the Village Panchayets constituted under the old Mysore Local Boards and Village Panchayat Regn. or applies only to the recovery of the revenue of the Panchayets constituted under the new Regn., I am directed to state that the three years' limit applies to arrears which fell due under the old

List of enclosures........................

Copied by....................

Examined by....................

over

Regd = BSO

I have se

Imo
14/12 Chief Sec

9/12/14